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MAY 25 2004

UNITED STATES OF AMERICA
COMBINED DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION

FILE NO. GK-ZEI-3215/
500343.20226

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

METHOD AND APPARATUS FOR PRECISION WORKING OF MATERIAL

The specification of which

- ☐ is attached hereto.
☒ was filed on July 23, 2003 as United States patent application Serial Number 10/625,157
☐ was filed on _____ as PCT international patent application No. _____ and was amended on _____ (if any).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information known to be material to patentability in accordance with Title 37, Code of Federal Regulations, § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

COUNTRY	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED UNDER 35 U.S.C. § 119
			YES ___ NO ___
			YES ___ NO ___
			YES ___ NO ___

I hereby claim the benefit under Title 35, United States Code § 119(e) of U.S. Provisional Application Serial No. 60/475,583, filed June 2, 2003.

I hereby appoint REED SMITH LLP and the members of the firm: Lloyd McAulay, Reg. No. 20,423; Jules E. Goldberg, Reg. No. 24,408; Gerald H. Kiel, Reg. No. 25,116; Eugene LeDonne, Reg. No. 35,930; William H. Dippert, Reg. No. 26,723; Michael I. Wolfson, Reg. No. 24,750; Stephen Chin, Reg. No. 39,938; Arthur Dresner, Reg. No. 24,403; Daniel Lent, Reg. No. 44,867; Harry K. Ahn, Reg. No. 40,243, and Sylvia Tan, Reg. No. 47,324, as attorneys with full power of substitution and revocation to prosecute all business in the Patent & Trademark Office connected therewith and to receive all correspondence.

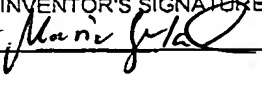
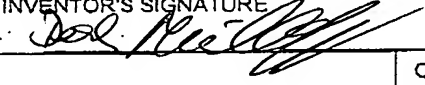
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF SOLE OR FIRST INVENTOR Mark BENDETT	INVENTOR'S SIGNATURE X <i>Mark P. Bendett</i>	DATE X 3/30/04
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☒

COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION (continued)		File No. GK-ZEI-3215/ 500343/20226	
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RESIDENCE		COUNTRY OF CITIZENSHIP	
POST OFFICE ADDRESS			
FULL NAME OF SEVENTH JOINT INVENTOR (IF ANY)		INVENTOR'S SIGNATURE	DATE
RESIDENCE		COUNTRY OF CITIZENSHIP	
POST OFFICE ADDRESS			
FULL NAME OF EIGHTH JOINT INVENTOR (IF ANY)		INVENTOR'S SIGNATURE	DATE
RESIDENCE		COUNTRY OF CITIZENSHIP	
POST OFFICE ADDRESS			
FULL NAME OF NINTH JOINT INVENTOR (IF ANY)		INVENTOR'S SIGNATURE	DATE
RESIDENCE		COUNTRY OF CITIZENSHIP	
POST OFFICE ADDRESS			